

EXHIBIT 177



Dean Vanelli
Director Logistics Planning

August 21, 2013

Mr. Matthew C. Murphy
Vice President
Pharma Compliance Group
37 Birch Street
Milford, MA 01757

Dear Mr. Murphy:

This engagement letter confirms that CVS Caremark Corporation ("CVS" or the "Company") has engaged Pharma Compliance Group to perform services described below.

Scope of Services

Pharma Compliance Group will provide consulting services in connection with CVS's Suspicious Order Monitoring ("SOM") operations. Services will include assistance, as necessary and appropriate, in the review and analysis of potentially suspicious orders placed by CVS pharmacies and the development of additional processes and/or procedures to enhance the SOM process.

The scope of services will include, but not necessarily be limited to, the following:

- Providing assistance, as needed, to the current team of analysts tasked with reviewing orders flagged by the current SOM application as orders of interest.
- Providing training and assistance to any new Company employees hired for the SOM team.
- Collaborate with field management, pharmacists, Pharmacy Operations, and Loss Prevention to review orders flagged as suspicious.
- Communication of suspicious orders to the DEA.

Confidentiality

"Confidential Information" means non-public information that is designated as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to fee and expense structure, are considered confidential. "Confidential Information" also includes:

- (a) All non-public documents and information (whether oral or written) provided or made available in connection with this engagement to Pharma Compliance Group by CVS, or anyone working with or at the direction of CVS;



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- (b) All non-public information incidental to this engagement, including, but not limited to, reports, bills, payments, correspondence, notes and the like;
- (c) All work papers, analyses, or other records created by Pharma Compliance Group related to such information, exchanges or other communications CVS.

"Confidential Information" does not include any information which (i) is rightfully known to the recipient prior to its disclosure; (ii) is disclosed pursuant to legal requirement or order; (iii) is independently developed by the recipient without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this engagement letter.

Pharma Compliance Group will protect the confidentiality of Confidential Information that it receives and will not use or disclose any Confidential Information for any purpose other than to perform under this engagement letter or as required by applicable law, without prior written consent. If disclosure is required by law, (including any subpoena or other similar form of process) Pharma Compliance Group shall provide CVS with prior prompt written notice thereof and, if practicable under the circumstances, allow CVS to seek a restraining order or other appropriate relief. In addition, if Pharma Compliance Group is subpoenaed by any party, including a government agency or grand jury, for Confidential Information, Pharma Compliance Group shall decline production of the subpoenaed persons or records pending resolution of any motion for protective orders or similar motions filed on behalf of CVS, unless specifically authorized in writing by CVS to make such production. Each party's obligation to keep Confidential Information confidential will survive termination of this engagement.

Pharma Compliance Group agrees to execute promptly upon request a "Business Associate Agreement" with CVS in a form that permits CVS to comply with requirements applicable under the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder. In addition, Pharma Compliance Group will also maintain the confidentiality of medical information to the extent required by law.

Rates and Staffing

CVS agrees to pay \$6000 per week for a Senior Diversion Consultant who will work out of CVS's Indianapolis Distribution Center. CVS agrees to pay up to \$1200 per week for travel expenses, including hotel, meal, and transportation expenses. Travel expenses will be capped and will not exceed \$1200.

Pharma Compliance Group will provide additional Senior Diversion Consultant services, as necessary, by telephone at the rate of \$150 per hour.

Termination and Dispute Resolution

Any party to this engagement letter may terminate the Services by giving notice to that effect.



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Upon termination, Pharma Compliance Group will immediately return to CVS all documents, materials, or records provided by CVS to Pharma Compliance Group in connection with the engagement, including but not limited to all Confidential Information, and all documents, materials, or records prepared by Pharma Compliance Group in connection with the engagement.

Any unresolved dispute relating in any way to the Services or this engagement letter, other than a dispute regarding a request for Confidential Information, shall be resolved by arbitration. The arbitration will be conducted in accordance with the Commercial Arbitration Rules of the American Arbitration Association then in effect. The arbitration will be conducted before a panel of three arbitrators. Pharma Compliance Group accepts and acknowledges that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date it became aware or should reasonably have become aware of the facts that give rise to the alleged liability and in any event no later than two years after any such cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of Rhode Island, without giving effect to any provisions relating to conflict of laws that require the laws of another jurisdiction to apply.

Other Matters

No party to this engagement letter may assign or transfer this engagement letter, or any rights, obligations, claims or proceeds from claims arising under it, without the prior written consent of the other parties, and any assignment without such consent shall be void and invalid. If any provision of this engagement letter is found to be unenforceable, the remainder of this engagement letter shall be enforced to the extent permitted by law. If Pharma Compliance Group performs any portion of the Services prior to all parties executing this engagement letter, this engagement letter shall be effective as of the date it began providing the Services. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing through an amendment to this letter.



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ACKNOWLEDGED AND AGREED TO:

Pharma Compliance Group


Signature: _____

Printed Name: _____

Title: _____

Date: _____

CVS Caremark Corp.

Signature: _____

Printed Name: Dean A. Vanelli

Title: Director Logistics Planning

Date: 8/22/13